

Message Text

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PAGE 01 CAIRO 20014 300842Z
ACTION NEA-10

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E.O. 11652: N/A
TAGS: BBAK, EG
SUBJ: ARTHUR ANDERSEN INQUIRY

REF: STATE 216837

1. MOST MAJOR U.S. ACCOUNTING FIRMS HAVE LINKS WITH SPECIFIC EGYPTIAN ACCOUNTANTS OR ACCOUNTING FIRMS. WE HAVE INCLUDED THE NAMES OF THESE U.S. ACCOUNTING FIRMS IN EM-BASSY'S STANDARD LIST OF AMERICAN FIRMS IN EGYPT, WITH AN INDICATION OF THE LOCAL ACCOUNTANTS WITH WHOM THEY ARE AFFILIATED. MAURICE MOUSSA WAS LISTED WITH ARTHUR ANDERSEN ON BASIS OF OUR UNDERSTANDING THAT A RELATIONSHIP EXISTED BETWEEN THE TWO. PRECISE NATURE OF TIES BETWEEN U.S. AND EGYPTIAN ACCOUNTING FIRMS VARIES FROM CASE TO CASE, BUT "CORRESPONDENT RELATIONSHIP" IS ONE TERM OFTEN USED TO DESCRIBE THE LINK.

2. IN OPERATING IN MIDDLE EAST, ARTHUR ANDERSEN WAS AT ONE TIME ASSOCIATED WITH ACCOUNTING FIRM CALLED SABA AND CO. BASED, WE BELIEVE, IN BEIRUT. WE RECALL SEEING THE LEGEND "ARTHUR ANDERSEN, SABA AND CO." IMPRINTED ON PROMOTIONAL LITERATURE. (WE DO NOT KNOW WHETHER NAME OF INQUIRER NOTED REFTEL IS MERE COINCIDENCE.) APPARENTLY SABA AND CO. WAS INVOLVED IN HELPING SET UP "CORRESPONDENT" OR OTHER RELATIONSHIPS FOR ARTHUR ANDERSEN IN VARIOUS MIDDLE
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PAGE 02 CAIRO 20014 300842Z

EASTERN COUNTRIES. WE UNDERSTAND THAT ARTHUR ANDERSEN AND SABA HAVE RECENTLY PARTED COMPANY AND THAT FORMER IS LOOK-ING FOR NEW ASSOCIATES. ANOTHER LOCAL ACCOUNTANT TOLD US HE HAD BEEN APPROACHED BY ARTHUR ANDERSEN SOME MONTHS AGO ABOUT BECOMING AFFILIATED WITH THE FIRM.

3. FOR THE RECORD, MOUSSA HAS, AS FAR AS WE AWARE, A GOOD

LOCAL REPUTATION AND A NUMBER OF FOREIGN, INCLUDING
AMERICAN, FIRMS AS CLIENTS. WE WOULD PREFER, HOWEVER, NOT
TO BECOME INVOLVED IN POSSIBLE PROFESSIONAL OR LEGAL
DISPUTE BY PROVIDING "BACKGROUND" ON MOUSSA, ESPECIALLY
IN RESPONSE TO TELEPHONE INQUIRY. WE WILL DELETE ARTHUR
ANDERSEN ENTRY FROM OUR LIST OF AMERICAN FIRMS IF
SITUATION NOT CLARIFIED BY TIME IT IS NEXT REVISED. MEAN-
WHILE, IF ARTHUR ANDERSEN FIRM IS CONCERNED ABOUT POSSIBLE
MISREPRESENTATIONS, IT MAY WISH TO ADVISE US IN WRITING OF
ITS CURRENT SITUATION ON CORRESPONDENT RELATIONSHIP.
MATTHEWS

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TAGS: BBAK, EG
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